

U. S. TREASURY DEPARTMENT
Internal Revenue Service
Washington 25, D. C.

Alcohol and Tobacco Tax Division
Industry Circular No. 56-28

August 6, 1956

Amendment of Part 175 Relating to
Containers of Distilled Spirits

Bottlers of distilled spirits,
manufacturers of liquor
bottles, and others concerned:

1. The purpose of this circular is to provide information relative to amendment of container regulations (26 CFR Part 175) by Treasury Decision 6194, approved August 1, 1956, and published in the Federal Register for August 4, 1956. The amendments became effective upon publication.
2. Treasury Decision 6194 liberalizes the restriction that the reuse clause must be placed only on the shoulder of a regular liquor bottle. Under amended regulations, the legend "Federal Law Forbids Sale or Reuse of This Bottle" may now be placed on the neck, shoulder, or side of such a bottle, that is, anywhere on the bottle except on the base.
3. The requirement that the recipient of empty liquor bottles send a notice of receipt to the shipper of such bottles has been revoked. Regulations still require (a) purchasers of bottles to submit written orders in advance of shipment, (b) consignors to submit written notice of shipment or delivery to consignees, and (c) both consignors and consignees to keep the commercial documents constituting or supporting the records of all such transactions.
4. Inquiries regarding this circular should refer to its number and be addressed to the office of your assistant regional commissioner (alcohol and tobacco tax).


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